

STATE OF ALABAMA Department of Finance

Office of the State Comptroller

100 North Union Street, Suite 220 Montgomery, Alabama 36130-2602 Telephone (334) 242-7063 Fax (334) 353-0442 www.comptroller.alabama.gov



Kathleen D. Baxter, PhD, CGFM, CPM State Comptroller

> Michael G. Hudson Deputy State Comptroller

Kay Ivey Governor

Bill Poole Finance Director

MEMORANDUM

TO: **Probate Judges**

License Commissioners

Other License Plate Issuing Officials

FROM: Kathleen D. Baxter

State Comptroller

DATE: November 22, 2021

SUBJECT: Alabama Audubon

Act 2021-432

Changes to FRMS 5-A Summary Statement

The following organization has met the minimum number of applications required for production of their license plates. Tag type and availability will be provided by the Department of Revenue. After the plate becomes available, the \$50.00 additional annual fee collected for this new license plate category should be distributed and reported on the monthly summary statement FRMS 5-A as follows:

Alabama Audubon

\$50.00	- \$ 1.25	County Commission	$(2 \frac{1}{2} \%)$
	- \$ 5.00	Department of Senior Services	(line 112)
	- \$ 1.50	Department of Corrections	(line 107)
	<u>-\$1.00</u>	Department of Revenue	(line 113)
	\$41.25	Alabama Audubon	(line 99)

Act 2021-432

During the 2021 legislative session, Act 2021-432 amended Code Section 32-6-271 relating to distinctive Fire Fighter license plate categories. Effective January 1st, 2022, the additional annual fee collected for this license plate category will increase to \$1.00. Half of the net proceeds due to the Alabama Joint Fire Council shall be used for the purpose of expanding and maintaining the Alabama Firefighter Memorial and half of the net proceeds shall be **Probate Judges**

License Commissioners

used for expenses associated with the Firefighter Peer Support Program. Beginning February 1st, 2022, this \$1.00 additional annual fee should be distributed and reported on the monthly summary statement FRMS 5-A as follows:

Annual Additional Fee – All Firefighter Plate Categories

\$1.00	<u>-\$ 0.02</u>	County Commission	$(2\frac{1}{2}\%)$
	\$ 0.98	Alabama Joint Fire Council	(line 75)

Changes to FRMS 5-A Summary Statement:

Finally, please be advised the layout of the current FRMS 5-A summary statement worksheet has been updated.

1. Current line numbers 121 through 126 have revised Fund, Dept, and BS/RS codes.

Attached is a revised form FRMS 5-A (Rev 12-21), which includes the change mentioned above. This form should first be used when making your December tag sales remittance to us in January. Please duplicate the revised form as needed and <u>destroy all previous versions</u>. For your convenience, we added the revised form to our website at http://comptroller.alabama.gov. Go to the link "Reports & Forms", select "Online Forms" from the drop down box, and then click the option "County Information". You may enter your information directly into the online form and print it for mailing.

If you have any questions or need additional information, please do not hesitate to contact Alicia Hatch at 334-242-7070.

KDB/ah

Attachments